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9 UNITED STATES DISTRICT COURT  
10 WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

11 UNITED STATES OF AMERICA, )

12 Plaintiff, )

13 v. )

14 TIMOTHY L. PALMER, DEANNA M. )  
15 PALMER, THE LAND BOUNTIFUL ONE, )  
PIERCE COUNTY , )

16 Defendants. )  
17 \_\_\_\_\_ )

Civil No. C08-5249 FDB

**ORDER DENYING DEFENDANTS'  
PETITION FOR SHOWING CAUSE**

18  
19 This matter comes before the Court on Defendant Palmers' "Petition For Showing Cause Why  
20 Fiduciaries Should Not Introduce Evidence of Private Settlement Into the Public Record So the Court Can  
21 Effectuate Settlement and Closure" Dkt. # 69. The Court, having reviewed the petition, opposition, and  
22 the record herein, is fully informed and denies the petition for showing cause.

23 The Palmers' Petition continues to assert to a tax defier theory that has been rejected by  
24 this Court numerous times in this action. Namely, the Palmers contend that they have submitted a  
25 "coupon" and an "acceptance for value" agreeing to pay their tax debts with the money allegedly owed to  
26 them by the United States Treasury. The Palmers further contend that because the Court did not docket all  
27 of their tax defier filings , Bruce Rifkin, Clerk of Court for the Western District of Washington, and Adair


Boroughs, counsel for the United States, have a duty to introduce these documents into evidence.<sup>1</sup> The Palmers claim that they have appointed Mr. Rifkin and Ms. Boroughs as fiduciaries, and thus Mr. Rifkin and Ms. Boroughs must introduce the documents that the Court has expressly prohibited the Palmers from filing. Such contentions are obviously frivolous and show blatant disregard for this Court's warnings in its Order Granting Discovery Sanctions. Thus, the Palmers' Petition to show cause is denied.

ACCORDINGLY;

IT IS ORDERED:

The Defendants' Petition For Showing Cause Why Fiduciaries Should Not Introduce Evidence of Private Settlement Into the Public Record So the Court Can Effectuate Settlement and Closure [Dkt. # 69] is **DENIED**.

DATED this 19<sup>th</sup> day of May, 2009

  
FRANKLIN D. BURGESS  
UNITED STATES DISTRICT JUDGE

1/ It may be noted that many, if not all, of the tax defier filings submitted by the Palmers have become a part of the record as they were included as exhibits to the government's Motion to Compel a Response to United States' Second Set of Interrogatories. See Dkt. # 62 Exhibits F through R.